IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF PENNSYLVANIA

In re:	: Chapter 7	
BAYARD SALES CORPORATION,	: Case No. 12-	16339 (ELF)
Debtor.	: :	
	: :	
	:	

ORDER GRANTING TRUSTEE'S FIRST OMNIBUS OBJECTION TO CLAIMS PURSUANT TO 11 U.S.C. §§ 502(b) and 502(d), FED. R. BANKR. P. 3007 AND LOCAL BANKRUPTCY RULE 3007-1

Upon consideration of the Trustee's First Omnibus Objection To Claims Pursuant To 11

U.S.C. §§ 502(b) and 502(d), Fed. R. Bankr. P. 3007 And Local Bankruptcy Rule 3007-1 (the "Objection"); and upon consideration of any and all responses filed to the Objection and after notice and a hearing to consider the Objection and any and all responses thereto; and it appearing that each holder of a claim that is the subject to the Objection was properly and timely served with a copy of the Objection and Exhibits "A" and "B" thereto; and it appearing that the relief requested in the Objection is in the best interest of the Debtor and its estate, and good cause appearing for the relief requested in the Objection is GRANTED; and it is further.

2. ORDERED that the claims set forth on Exhibit "A" hereto, the 502(d) Claims,

are hereby disallowed and/or expunged in their entirety; and it is further

3 ORDERED that the Court shall retain jurisdiction with respect to any matter

claims, rights or disputes arising from or related to this Orse

Eric L. Frank,

United States Bankruptcy Judge